

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF ELKADER, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16202200200000 City Clerk 207 N. Main Street Elkader IA 52043 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	758,606		758,606	711,923
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	758,606		758,606	711,923
Delinquent property taxes	0		0	0
TIF revenues	331,811		331,811	331,482
Other city taxes	179,428	0	179,428	189,923
Licenses and permits	5,087	0	5,087	5,250
Use of money and property	71,683	0	71,683	62,950
Intergovernmental	250,522	0	250,522	215,377
Charges for fees and service	246,391	918,145	1,164,536	1,194,000
Special assessments	0		0	0
Miscellaneous	67,243	0	67,243	74,150
Other financing sources	2,344,466	157,159	2,501,625	2,937,639
Total revenues and other sources	4,255,237	1,075,304	5,330,541	5,722,694
Expenditures and Other Financing Uses				
Public safety	276,221	0	276,221	254,155
Public works	474,901	0	474,901	480,593
Health and social services	1,273	0	1,273	1,273
Culture and recreation	345,727	0	345,727	328,020
Community and economic development	127,110	0	127,110	173,847
General government	210,564	0	210,564	203,456
Debt service	1,492,135	0	1,492,135	1,450,200
Capital projects	559,251	0	559,251	560,000
Total governmental activities expenditures	3,487,182	0	3,487,182	3,451,544
Business type activities	0	1,089,756	1,089,756	1,048,138
Total ALL expenditures	3,487,182	1,089,756	4,576,938	4,499,682
Other financing uses, including transfers out	368,711	15,280	383,991	1,063,679
Total ALL expenditures/And other financing uses	3,855,893	1,105,036	4,960,929	5,563,361
Excess revenues and other sources over (Under) Expenditures/And other financing uses	399,344	-29,732	369,612	159,333
Beginning fund balance July 1, 2015	(76,409)	150,370	73,961	-158,303
Ending fund balance June 30, 2016	322,935	120,638	443,573	1,030

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 1,927,202	Other long-term debt	\$ 0
Revenue debt	\$ 4,261,618	Short-term debt	\$ 0
TIF Revenue debt	\$ 370,000		
		General obligation debt limit	\$ 3,259,708

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/30/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Jennifer K. Cowser	→	563	245-2098
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF ELKADER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	304,237	242,316		212,053			758,606			758,606	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	304,237	242,316		212,053	0		758,606		T01	758,606	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	304,237	242,316		212,053	0	0	758,606			758,606	6					
7	TIF revenues			331,811				331,811		T01	331,811	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes							48,389		T15	48,389	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	48,389						0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							5,067		T19	5,067	13					
14	Hotel/motel tax		5,067					125,972		T09	125,972	14					
15	Other local option taxes		125,972					179,428	0		179,428	15					
16	TOTAL OTHER CITY TAXES	48,389	131,039	0	0	0	0	179,428	0		179,428	16					
17	Section B - LICENSES AND PERMITS	5,087						5,087		T29	5,087	17					
18	Section C - USE OF MONEY AND PROPERTY											18					
19	Interest	993					62	1,055		U20	1,055	19					
20	Rents and royalties	68,660						68,660		U40	68,660	20					
21	Other miscellaneous use of money and property	1,158	810					1,968		U20	1,968	21					
22	TOTAL USE OF MONEY AND PROPERTY	70,811	810	0	0	0	62	71,683	0		71,683	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		157,316					157,316		C46	157,316	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority	1,247						1,247		C89	1,247	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,247	157,316	0	0	0	0	158,563	0		158,563	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	20,757						20,757		D89	20,757	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	28,863						28,863		D89	28,863	66
67	Reimbursements	3,325	19,234				10,000	32,559		D89	32,559	67
68	Private grant	9,780						9,780			9,780	68
69								0			0	69
70	Total local grants and reimbursements	62,725	19,234	0	0	0	10,000	91,959	0		91,959	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	63,972	176,550	0	0	0	10,000	250,522	0		250,522	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	374,723	A91	374,723	73
74	Sewer							0	543,422	A80	543,422	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	205,217						205,217		A81	205,217	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELKADER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,914						1,914		A89	1,914	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	37,409						37,409		A61	37,409	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	snow removal fees	1,851						1,851			1,851	103				
104	TOTAL CHARGES FOR SERVICE	246,391	0	0	0	0	0	246,391	918,145		1,164,536	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	40,783						40,783		U99	40,783	108				
109	Deposits and sales/fuel tax refunds	1,824				5,400		7,224		U99	7,224	109				
110	Sale of property and merchandise	8,431				2,237		10,668		U11	10,668	110				
111	Fines	4,098						4,098		U30	4,098	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	insurance refunds	4,470						4,470			4,470	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	59,606	0	0	0	7,637	0	67,243	0		67,243	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELKADER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	798,493	550,715	331,811	212,053	7,637	10,062	1,910,771	918,145		2,828,916	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,088,425	882,593		1,971,018	146,616	NR	2,117,634	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	98,450	58,720					157,170	10,543		167,713	127				
128	Internal TIF loans and transfers in				216,278			216,278			216,278	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	98,450	58,720	0	1,304,703	882,593	0	2,344,466	157,159		2,501,625	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	896,943	609,435	331,811	1,516,756	890,230	10,062	4,255,237	1,075,304		5,330,541	132				
133												133				
134	Beginning fund balance July 1, 2015	35,695	115,233	0	17,071	-316,864	72,456	-76,409	150,370		73,961	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	932,638	724,668	331,811	1,533,827	573,366	82,518	4,178,828	1,225,674		5,404,502	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF ELKADER		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	138,174	31,155					169,329		E62	169,329	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction	62,034						62,034		F62	62,034	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	27,346						27,346		E24	27,346	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	17,512						17,512		E32	17,512	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	245,066	31,155		0	0	0	276,221			276,221	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	42,413	184,541					226,954		E44	226,954	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction	6,600						6,600		F44	6,600	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		27,938					27,938		E44	27,938	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		12,591					12,591		E44	12,591	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	200,818						200,818		E81	200,818	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	249,831	225,070		0	0	0	474,901			474,901	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	1,273						1,273		E32	1,273	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,273	0		0	0	0	1,273			1,273	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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115												115
116												116
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119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	88,954	30,708				535	120,197		E52	120,197	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction	10,000						10,000		F52	10,000	124
125	Museum, band, theater — Current operation	32,231	726					32,957		E61	32,957	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	50,107	4,194					54,301		E61	54,301	127
128	Purchase of land and equipment	3,080						3,080		G61	3,080	128
129	Construction	14,783						14,783		F61	14,783	129
130	Recreation — Current operation	74,964	2,997					77,961		E61	77,961	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction	29,258						29,258		F61	29,258	132
133	Cemetery — Current operation	2,907	283					3,190		E03	3,190	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	306,284	38,908		0	0	535	345,727			345,727	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		32,599					32,599		E89	32,599	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		28,019					28,019		E89	28,019	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			66,492				66,492		E89	66,492	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	60,618	66,492	0	0	0	127,110			127,110	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,450						5,450		E29	5,450	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	39,902	54,017					93,919		E23	93,919	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,002						2,002		E89	2,002	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,772						9,772		E25	9,772	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	15,428						15,428		E31	15,428	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		69,012					69,012		E89	69,012	171
172	Other general government — Current operation	14,981						14,981		E89	14,981	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	87,535	123,029	0	0	0	0	210,564			210,564	176
177	Section G — DEBT SERVICE				1,492,135			1,492,135			1,492,135	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,492,135	0	0	1,492,135			1,492,135	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	High Street NE					556,263		556,263			556,263	184
185	Founders Park development					2,988		2,988			2,988	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	559,251	0			559,251	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	559,251	0	559,251			559,251	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	889,989	478,780	66,492	1,492,135	559,251	535	3,487,182			3,487,182	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ELKADER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							209,873	E91		209,873	198
199	Purchase of land and equipment							458,435	G91		458,435	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation								E80		0	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF ELKADER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								421,448		421,448	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,089,756		1,089,756	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	889,989	478,780	66,492	1,492,135	559,251	535	3,487,182	1,089,756		4,576,938	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	17,807	134,626					152,433	15,280		167,713	255
256	Internal TIF loans/repayments and transfers out			216,278				216,278			216,278	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	17,807	134,626	216,278	0	0	0	368,711	15,280		383,991	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	907,796	613,406	282,770	1,492,135	559,251	535	3,855,893	1,105,036		4,960,929	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		111,262	49,041	41,692	14,115	81,983	298,093			298,093	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	24,842						24,842			24,842	267
268	Total Governmental	24,842	111,262	49,041	41,692	14,115	81,983	322,935			322,935	268
269	Proprietary								120,638		120,638	269
270	Total ending fund balance June 30, 2016	24,842	111,262	49,041	41,692	14,115	81,983	322,935	120,638		443,573	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	932,638	724,668	331,811	1,533,827	573,366	82,518	4,178,828	1,225,674		5,404,502	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ELKADER Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 9,337 M94 M52 M62 M80 M81 M89 \$		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$ 468,708			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 1,099,013	29U \$	39U \$ 96,000	49U \$	49U \$	49U \$ 1,003,013	49U \$	I91 \$ 22,041	
2. Sewer utility	19U 3,446,605	29U	39U 188,000	49U	49U	49U 3,258,605	49U	I89 115,407	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 540,000	29U	39U 170,000	49U	49U 370,000	49U	49U	I89 12,800	
9. 2015 GO	19U	29U 1,105,000	39U 45,000	49U 1,060,000	49U	49U	49U	I89 32,150	
10. Police car	19U 12,667	29U	39U 12,667	49U 0	49U	49U	49U	I89 273	
11. Snow plow	19U 109,215	29U	39U 21,843	49U 65,529	49U	49U	49U	I89 2,103	
12. Gunder Road	19U 28,010	29U	39U 9,337	49U 18,673	49U	49U	49U	I89 0	
13. 2012 GO	19U 865,000	29U	39U 100,000	49U 765,000	49U	49U	49U	I89 14,952	
14. Ambulance	19U 24,000	29U	39U 6,000	49U 18,000	49U	49U	49U	I89 578	
Total long-term debt	6,124,510	1,105,000	648,847	1,927,202	370,000	4,261,618	0	200,304	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	65,194,150		x .05 = \$	3,259,708	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
				443,573			443,573		
REMARKS								V98	